Amendments to the Specification:

Please amend the title of the application as follows:

SUPPORT STRUCTURE AND GEAR MECHANISM HAVING THE ~~SAME~~ SUPPORT STRUCTURE

Please amend the paragraph starting on page 5, line 24 as follows:

The support structure 1 is disposed in a longitudinal direction correspondent to a direction where the vehicle moves and provided with a shaft 5 (an input shaft) to which driving force of an engine is input, a hollow shaft 7 (an output shaft) from which the driving force is output, a reduction gear set 9 (a power transmission device) linking the shaft 5 with the shaft 7, a pair of tapered roller bearings [[17]] 13 and [[19]] 15 (bearings) axially disposed and rotatably supporting the shaft 5 in thrust directions and radial directions with respect to the casing main body 35 of the casing 11 and the rear cover 43, and a bevel gear 21 (an input/output device) formed in a unitary body with the shaft 5 at a rear portion thereof.

Please amend the paragraph starting on page 6, line 11 as follows:

Moreover, the reduction gear set 9 is provided with a helical gear 23 having a relatively small diameter, which is splined to link with the shaft 5, and a helical gear 25 having a relatively large diameter, which is formed in a unitary body with the shaft 7. When the reduction gear set 9 is installed therein, the helical gear 23 abuts inner races 27 and 29 (shaft side members) of the bearings 13 and 15, which support the shaft 5, to give pressure to the bearings 13 and 15 and thereby center the shaft 5. Moreover, the helical gear [[27]] 25 abuts inner races 31 and 33 (shaft side members) of the bearings 17 and 19, which rotatably support the shaft 7, to give pressure to the bearings 17 and 19 and thereby center the shaft 7.

Please amend the paragraph starting on page 6, line 29 and ending at page 7, line 2 as follows:

The shaft [[5]] 7 is longitudinally housed in the housing chamber 47; rotatably supported by the casing main body 35 by means of the bearing [[13]] 17; and further rotatably supported by the rear cover 43 by means of the bearing 19. Moreover, a hollow of the shaft 7 is splined to link with a link shaft and a seal 57 is disposed between the link shaft and the rear cover 43 so that leakage of oil and intrusion of alien substances from the exterior are prevented. The link shaft is coupled with the propeller shaft via a coupling and further coupled with the rear differential.

Please amend the paragraph starting on page 7, lines 17 as follows:

In accordance with the present embodiment of the present invention, because the shaft 5 is not subjected to a great thrust load, the shaft 5 only requires relatively compact tapered roller bearings [[17]] 13 and [[19]] 15 for support thereof. Therefore, as compared with prior arts, the shaft 5 and accompanying elements do not require unitized bearings and bolts for fixing thereof and hence can be formed more compactly. Moreover, the shaft 5 and the shaft 7 are capable of transmitting driving force to each other not by a chain transmission mechanism but by the reduction gear set 9 and further, since the reduction gear set 9 can be disposed between the bearings [[17]] 13 and [[19]] 15, they can be further formed in a compact constitution. Furthermore, length in the longitudinal direction correspondent to the direction where the vehicle moves can be shortened to a great extent. Because a count of parts is small and the constitution is simple, the weight thereof and the production cost can be reduced.

Please amend the paragraph starting on page 11, line 26 as follows:

A third embodiment of the present invention will be described hereinafter with reference to Figs. 3 through 7. A transfer case 201 in accordance with the present embodiment may be coupled with the rear axles as shown in Fig. 8 or the front axles as shown in Fig. 9.

Please amend the paragraph starting on page 11, line 28 and ending at page 12, line 35 as follows:

[[A]] The transfer case 201 is provided with a bevel gear 203 (one of change-direction gears), a bevel gear 207 (another of the change-direction gear) engaging with the bevel gear 203 to form a change-direction gear set 205, a helical gear 209 (a first gear) coaxially and integrally rotating with the bevel gear 207, a hollow helical gear 211 (a second gear) disposed in parallel with and engaged with the helical gear 209, a hollow helical gear 213 (a third gear) disposed in parallel with and engaged with the helical gear 211, and a casing 215 for housing the change-direction gear set 205 and the respective helical gears 209, 211 and 213. The transfer case 201 is configured so that driving force from a transmission 317 (Fig. 8) is input into the bevel gear 203 and output from the helical gear 213. Moreover, seals 219 and 221 for preventing mixing transfer oil with transmission oil of the transmission 317. The helical gear 209 is disposed between a pair of tapered roller bearings 223 and 225 (roller bearings: a pair of bearings receiving forces in an axial direction and a radial direction) and rotatably supported thereby. The helical gear 211 is disposed between a pair of needle bearings 227 (roller bearings using needle-like rolling bodies) and rotatably supported thereby. The helical gear 213 is disposed between and rotatably supported by a pair of ball bearings 229. The helical gear 209 is smaller in diameter than the bearing 223 and the helical gear 213 is smaller in diameter than the respective ball bearings 229. To avoid interference between a propeller shaft 331 (a third power transmission shaft linked with a gear: Fig. 8) coupled with the helical gear 213 and a hollow input shaft 233 coupled with the bevel gear 203, an angle between a rotation axis C2 of the helical gear 209 and a rotation axis C4 of the helical gear 213 with respect to a rotation axis C3 of the helical gear 211 is set to be θ; and the respective helical gears 209, 211 and 213 are respectively disposed offset in a perpendicular direction; as well as the helical gear 213 is given an offset OS4 required to avoid interference between the propeller shaft 331 coupled with the helical gear 213 and the input shaft 233 coupled with the bevel gear 203. The bearings 223 and 225 are paired bearings supporting the bevel gear 207 and the helical gear 209 is disposed therebetween. The bevel gear 207 composing the change-direction gear set 205 is provided with a bolt 235 (a regulation device) to regulate tooth contact and pressure against the bevel gear 203 (the opposite

gear) by changing the axial position thereof. Further, washers [[237]] 231 (positioning devices) are provided for axially positioning the needle bearings 227 of the helical gear 211.

Please amend the paragraph starting on page 13, line 31 and ending at page 14, line 6 as follows:

The bevel gear 203 is co-tightened by bolts [[291]] 289 with the input shaft 233 and a hollow hub. The input shaft 233 is supported by the casing main body 261 by means of the tapered roller bearing 283 and the hub 291 is supported by the case cover 267 by means of the tapered roller bearing 285. The bevel gear 203, the input shaft 233 and the hollow hub 291, which are coaxially coupled with each other, are disposed in the lateral direction with respect to the vehicle. The input shaft 233 is coupled with a differential case side of the rear differential 341 and the axle 345 penetrates the input shaft 233 and the hollow hub 291 and links between the rear differential 341 and the right rear axle 349.

Please amend the paragraph starting on page 14, line 31 and ending at page 15, line 3 as follows:

The helical gear 211 is integrally formed with the hollow shaft [[299]] between the pair of needle bearings 227, one of which is supported by the casing main body 261 and another of which is supported by the case cover 269. Interference between the bearings 223 and 225 of the helical gear 209 and the ball bearing 229 of the helical gear 213 is prevented because the needle bearings 227 having small diameters are applied. As much as the diameters are minimized, the transfer case 201 is formed more compact.

Please amend the paragraph starting on page 15, line 4 as follows:

Moreover, as shown in Fig. 3, the respective washers [[237]] 231 positions the needle bearings 227 in the axial direction so as to regulate engagement of the helical gears 209 and 213 with respect to the helical gear 211 in a normal state. Meanwhile, the washers [[237]] 231 may be formed in a unitary body with, for example, outer races of the needle bearings.

Please amend the paragraph starting on page 15, line 10 as follows:

The helical gear 213 is integrally formed with the hollow shaft [[101]] between the pair of [[needle]] ball bearings 229, one of which is supported by the casing main body 261 and another of which is supported by the case cover 269. Moreover, the helical gear 213 is coupled with the propeller shaft 331 via the power transmission shaft coupled with ~~the spline portion 103~~ a spline portion formed on the inner surface of the hollow thereof; and a seal [[105]] is disposed between the power transmission shaft and the casing main body 215 so as to prevent oil leakage and alient substance intrusion.